

SUMMARY ANALYSIS OF AMENDED BILL

Author: Anderson Analyst: Deborah Barrett Bill Number: AB 1360
 Related Bills: See Prior Analysis Telephone: 845-4301 Amended Date: April 30, 2007
 Attorney: Tommy Leung Sponsor: _____

SUBJECT: FTB Postmark Notices of Proposed Deficiency Assessment Mailed To Taxpayers After January 1, 2008

- ____ DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended ____.
- ____ AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.
- ____ AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended ____.
- ____ FURTHER AMENDMENTS NECESSARY.
- ____ DEPARTMENT POSITION CHANGED TO ____.
- X REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED March 29, 2007, STILL APPLIES.
- ____ OTHER – See comments below.

SUMMARY

This bill would require Franchise Tax Board (FTB) to postmark any Notice of Proposed Deficiency Assessment (NPA) or any final deficiency notice mailed to a taxpayer after January 1, 2008.

SUMMARY OF AMENDMENTS

The April 30, 2007, amendments provide a definition for postmark. The amendments resolved the "Implementation Concerns" identified in the department's analysis of the bill as amended March 29, 2007. The "This Bill" and "Implementation Consideration" discussions have been revised. The remainder of the department's analysis of the bill as amended March 29, 2007, still applies.

Position

Pending.

Board Position:

____ S ____ NA ____ NP
 ____ SA ____ O ____ NAR
 ____ N ____ OUA X PENDING

Legislative Director

Date

Brian Putler

5/30/07

THIS BILL

This bill would require that NPAs and final deficiency notices issued by FTB be postmarked for all notices issued on or after January 1, 2008. This bill would define postmark as a postal marking made on a letter, package, or postcard indicating the date the item is delivered to the United States Postal Service.

IMPLEMENTATION CONSIDERATION

This bill would not impact department programs or operations because it would codify existing practices.

LEGISLATIVE STAFF CONTACT

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